## What is claimed is:

- 1. A floor covering based on a perforated PVC sheet, wherein a surface material is attached to high density perforated PVC sheets having multiple holes.
  - 2. The floor covering according to claim 1, wherein said surface material is selected from the group consisting of wood, Korean paper, textile fabric FRP, and thermosetting resin board.
  - 3. The floor covering according to claim 1, wherein the high density perforated PVC sheets consist of one to twenty high density perforated PVC sheets joined with heat.

15

10

4. The floor covering according to claim 3, wherein the high density perforated PVC sheets are joined with heat in such a way that holes of each PVC sheet are not aligned with holes of adjoining other PVC sheets.

20

5. The floor covering according to claim 3, wherein the high density perforated PVC sheets are joined with heat in such a way that holes of each PVC sheet communicate with holes of adjoining other PVC sheets.

25

- 6. The floor covering according to claim 1, wherein a glass fiber sheet is attached to the upper or lower side of the high density perforated PVC sheet.
- 7. The floor covering according to claim 6, wherein a glass fiber sheet is attached to each of the lower and upper sides of the high density perforated PVC sheet.
- 8. The floor covering according to claim 1, wherein a covering is attached to the high density perforated PVC sheet, said covering being selected from the group consisting of non-woven fabric, PVC sheet, rubber sheet, and foamed synthetic resin sheet.